

TENNESSEE GENERAL ASSEMBLY
FISCAL REVIEW COMMITTEE



FISCAL MEMORANDUM

SB 1649 – HB 1701

March 7, 2016

SUMMARY OF ORIGINAL BILL: Creates a Class A misdemeanor criminal offense for a supervisory employee of the state to instruct, direct, or encourage an employee to make a false statement, entry, notation, or report; or to alter, destroy or conceal information, documentation, or material having evidentiary value to an audit conducted by or on the behalf of the Comptroller of the Treasury.

Creates a Class A misdemeanor criminal offense for any state employee to intentionally or knowingly interfere with, impede, obstruct, or limit access to any information, documentation, or communication that is requested during or in relation to an audit conducted by or on behalf of the Comptroller of the Treasury.

Specifies that charges for a violation under this legislation may be brought only by indictment, presentment, or criminal information and this legislation shall not prevent an individual from pursuing other criminal charges by affidavit of complaint.

FISCAL IMPACT OF ORIGINAL BILL:

NOT SIGNIFICANT

SUMMARY OF AMENDMENT (013202): Deletes and rewrites the bill such that the substantive change is to specify that it is an offense for a state employee to intentionally interfere with, impede, obstruct, or limit access to information, documentation or communications that is requested during or in relation to an audit conducted by or on behalf of the Comptroller of the Treasury if that employee, based on experience, training, and longevity, knew or should have known what information, documentation, or communication was being requested.

FISCAL IMPACT OF BILL WITH PROPOSED AMENDMENT:

Unchanged from the original fiscal note.

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Assumptions for the bill as amended:

- Based on information from the Comptroller's Office, the provisions of this bill as amended will have no fiscal impact on the Comptroller's Office.
- There will not be a sufficient number of prosecutions for state or local government to experience any significant increase in revenue or expenditures.

CERTIFICATION:

The information contained herein is true and correct to the best of my knowledge.

A handwritten signature in blue ink that reads "Krista M. Lee". The signature is written in a cursive, flowing style.

Krista M. Lee, Executive Director

/amj